

Kentucky Department of Veterans Affairs

Briefing prepared for ...

Joint Executive Council for Veterans Affairs

February 4, 2015

- Staff Attorney
 - Garlin Connor
 - PVA Tax Exemption
- Commissioner
 - Nursing Facilities
 - Legislation
 - Homeless Veterans
 - Women Veterans
 - JECVO Webpage / 2015 Upcoming Events

KENTUCKY DEPARTMENT OF VETERANS AFFAIRS LEGAL UPDATE

- The Quest for Gold
- The Garlin Conner Story
- 17 Years of Trying
- ABCMR 1999, 2000
- 2006 Eyewitness Accounts
- District Court: Viral Loss
- 6th Circuit Court of Appeals
- Evidence Gathering

- Applying for Property Tax Exemption
- The Past: All VSO posts were taxable
- After Commissioner's meeting with Revenue: Case-by Case
- How to
- The Application
- The Appeal Process

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Applying for Property Tax Exemption Through Your Local Property Value Administrator

• Everyone please follow along with your form

62A023 (7-13) Commonwealth of Kentucky DEPARTMENT OF REVENUE

APPLICATION FOR EXEMPTION FROM PROPERTY TAXATION



Office of Property Valuation Phone: 502-564-8338 Fax: 502-564-8368

This application is to be used by organizations seeking property tax exemption pursuant to Section 170 of the Kentucky Constitution. Answer all questions as fully as possible and return the application and all attachments to the local Property Valuation Administrator.

animion reminus	CHARLET					
Name (Print)	Enter Exact Legal Name of Organization			() () Daytime Office & Cell Phone Numbers		
	Enter Exact Legal Name of	Organization		. Daytime C	Amos & Cest Pho	me Numbers
Property Location (Print)	Number and Street		City	County	State	ZIP Code
Mailing Address if Different from Above) (Print)					5-5110	
(27411)	P.O. Box or Number and S	treet	City	County	State	ZIP Code
E-mail Address				Web Site:		
Purpose of the Organization and Major Activity of Applicant						
State of Incorporation	State	□ Nonpro	fit 🗆 LLC	Other		
County(ies) in Which Property is Located						
Type of Exemption (check)	Public Property Place of Burial		of Education of Purely Public	□ Religious Charity		
Applicant Authorization and Signature	to visit and inspect the	property to be exer by certify that the nd that I am autho	npted now and it statements and it rized to sign this	Title Cell Phone Number	operty is being are correct to t	used for tax- he best of my
	Recommendation					
To be Completed by						
the Property Valuation Administrator	Signed			Date		
	Print					

When was the property acquired?			
(a).	How was the property acquired?		
(b).	Provide a copy of the deed and a copy of the property record card (if available).		
(c).	Provide a picture of the property and buildings: "Exterior and Interior"		
(a).	Has this organization previously been granted any tax exemption by the Commonwealth of Kentuck Yes No (If yes, describe.)		
(b).	Has this organization previously been granted any tax exemption under Section 501 of the Internal Reven Code? Yes No (If yes, attach a copy of the authorization letter.)		
Attac	h a statement detailing compensation, if any, to the following organization members:		
A.	Officers		
B.	Directors		
C.	Trustees		
D.	Five Highest Paid Professional Service Employees		
E.	Five Highest Paid Employees		
	he names and salaries of any family members serving in any capacity in the organization.		
List to			
List to these (a).	ypes of employees performing activities of the organization and their qualifications. Indicate which, if any,		
these	ypes of employees performing activities of the organization and their qualifications. Indicate which, if any, persons receive compensation for their activities. Is any course of instruction offered on the property? Yes No (If yes, describe the property) Yes Yes		
(a). (b).	ls any course of instruction offered on the property? Yes No (If yes, describe tinstruction.) Is it open to the public? Yes No Is there any charge or fee required f attendance? Yes No (If yes, how is the money utilized by the organization?)		
(a). (b). Attacplans	pes of employees performing activities of the organization and their qualifications. Indicate which, if any, persons receive compensation for their activities. Is any course of instruction offered on the property? Yes No (If yes, describe the instruction.) Is it open to the public? Yes No Is there any charge or fee required for attendance? Yes No (If yes, how is the money utilized by the organization?) The a resume of past activities in which the organization has participated in, present activities and future.		

. D	Ooes th	e property produce income? Yes No (If yes, explain how the income is used.)
	(a).	Does the organization operate a commercial establishment? Yes No (If yes, indicate the names, addresses and a description of the property.)
3	(b).	List Kentucky Sales and Use Tax Permit Account Number for each business that sells tangible personal property.
	(c).	Describe the items of all real or tangible property. (General description only.) Include the location of any real property, or describe the tangible personal property:
Te	3201	
(1	s this c If yes,	organization financially supported, operated or controlled by any other organization? Yes No
	lf yes,	organization financially supported, operated or controlled by any other organization? Yes No list other organizations.) be the applicant organization's fund-raising program and explain to what extent it has been put into effect.
(I	lf yes, Describ	be the applicant organization's fund-raising program and explain to what extent it has been put into effect. grants received during taxable years the organization has been in existence. (Show name of contributor, date, tof grant and brief description of the nature of the grant.)
(I	Describ	list other organizations.) be the applicant organization's fund-raising program and explain to what extent it has been put into effect. grants received during taxable years the organization has been in existence. (Show name of contributor, date,

Applicants seeking an exemption for low-income housing must provide the documents requested and answer the following questions about the parcels for which an exemption is desired.

20.	For lo	ow-income housing applicants, provide copies of the following:					
	(a).	A list of all partners, including general partners and limited partners.					
	(b).	All partnership agreements.					
	(c).	All current Land Use Restriction Agreements (LURAs).					
21.		any tax credits been awarded or applied for? \Box Yes \Box No. If yes, provide the following mation:					
	(a).	The project name and location of the property involved;					
	(b).	The total amount of the credit and the benefiting partner; and					
	(c).	The start date and end date for the tax credits.					
23.	to note	iple parcels, give a complete description of how each parcel in question 22 is being used. Examples of uses include: religious worship services, minister occupied parsonage, held for future development, parking ship hall, leased to another entity, etc.					
24.	(a).	If any of the property described in question 22 is a separate parking lot or garage, is the lot or garage rented out during the week? Yes No (If yes, give details.)					
	(b).	Is the lot or garage essential for members to attend worship services? Yes No (If no, give details.)					

CONSTITUTION OF KENTUCKY

REVENUE AND TAXATION

§170. Property exempt from taxation—Cities may exempt factories for five years.—There shall be exempted from taxation public property used for public purposes; places of burial not held for private or corporate profit; real property owned and occupied by, and personal property both tangible and intangible owned by, institutions of religion; institutions of purely public charity, and institutions of education not used or employed for gain by any person or corporation, and the income of which is devoted solely to the cause of education, public libraries, their endowments, and the income of such property as is used exclusively for their maintenance; household goods of a person used in his home; crops grown in the year in which the assessment is made, and in the hands of the producer; and real property maintained as the permanent residence of the owner, who is sixty-five years of age or older, or is classified as totally disabled under a program authorized or administered by an agency of the United States government or by any retirement system either within or without the Commonwealth of Kentucky, provided the property owner received disability payments pursuant to such disability classification, has maintained such disability classification for the entirety of the particular taxation period, and has filed with the appropriate local assessor by December 31 of the taxation period, on forms provided therefor, a signed statement indicating continuing disability as provided herein made under penalty of perjury, up to the assessed valuation of sixty-five hundred dollars on said residence and contiguous real property, except for assessment for special benefits. The real property may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by the stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially, in excess of ninety-eight years. The exemptions shall apply only to the value of the real property assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which his interest in the corporation bears to the assessed value of the property. The general assembly may authorize any incorporated city or town to exempt manufacturing establishments from municipal taxation, for a period not exceeding five years, as an inducement to their location. Notwithstanding the provisions of Sections 3, 172, and 174 of this Constitution to the contrary, the General Assembly may provide by law an exemption for all or any portion of the property tax for any class of personal property. (Amendment, proposed Acts 1954, ch.111, §1, approved November, 1955; amendment, proposed Acts 1970, ch.186, §1, approved November, 1971; amendment, proposed Acts 1974, ch. 105, §1, approved November, 1975; amendment, proposed Acts 1980, ch.113, §1, approved November, 1981; amendment, proposed Acts 1990, ch.151, §1, approved November, 1990; amendment, proposed Acts 1998, ch. 227, §1, ratified November, 1998.)

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Thomson-Hood Veterans Center Wilmore, KY

- 253 Residents in house
- 22 Applications List
- 82 Admissions since August 1, 2014
- 163 discharges (deaths) since August 1, 2014
- 328 Employees
- •Retired Army Major Ben Sweger, Facility Administrator

As of February 2015





Western Kentucky Veterans Center Hanson, KY

- 108 Residents in house, wing re-opened
- 35 discharges (deaths) since August 1, 2014
- 37admissions since August 1, 2014
- 14 Applications list
- 186 Employees
- •New Administrator, LaDonna Scott

As of February 2015





Eastern Kentucky Veterans Center Hazard, KY

- 111 Residents in house
- 2 Applications List
- 36 Discharges (Deaths) since August 1, 2014
- 25 Admissions since August 1, 2014

As of February 2015

• 166 Employees





SVHs Resident Demographics

As of December 2014

CENSUS:	472 (89 available beds)		
Free Meds:	180 (Pharmaceuticals)		
Tiee wieus.	100 (Filatiliaceuticais)		
70% SC:	84 (Eligible for VA NH care)		
Residents with Spouses	156		
Residents with spouses	190		
Max Charge (\$3,700):	199		
Zona Davu	3		
Zero Pay:	3		
Ex-POWs:	5		
r 1	16		
Females:	15		
Deaths to date:	125		
D CHILLO CO GACC.	***		

OKVC Capitol Projects

Radcliff Veterans Center

Expected completion date - Sept 2015

• Progress Report:

All buildings under roof

Mechanicals in

Electrical work in walls

Hired Construction Supervisor 1/16/2015

Hiring to begin Spring 2015

Applications for admission March 2015

FFE Procurement underway

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Legislative Issues

- HB 64 Amend KRS 16.065 to require the Department of Kentucky State Police to provide personal protection to any recipient of the Congressional Medal of Honor at any public event or ceremony where the individual receives an official invitation to attend.
- HB 98 Amend KRS 186.162 to create a Gold Star Siblings license plate with the same fees as the "I Support Veterans Plate"; amend KRS 186.164 to set forth eligibility requirements. Effective 01/01/2016.
- HB 110 Amend KRS 186.162, regarding fees for special license plates, to eliminate the \$5 extra fee for renewal of certain military and veteran's license plates.
- HB 115 Amend KRS 40.010 to redefine the period of the "Korean Conflict" to match the federal designation of June 27, 1950 to January 31, 1955.

Legislative Issues cont'd.

- HB 164 Relating to employment opportunities for veterans. Create a new section of KRS Chapter 40 to create the Voluntary Veterans' Preference Employment Policy Act encouraging private employers to hire veterans and directing the Education & Workforce Development Cabinet to create a registry of participating employers.
- SR 32 a resolution urging the Kentucky Department of Veterans' Affairs, the Governor of the Commonwealth of Kentucky, and Kentucky's United States Congressional delegation to take the appropriate steps to get the approval and funding necessary for the construction of a veterans center in Bowling Green.
- HR 13 A resolution urging KDVA, the Governor of the Commonwealth of Kentucky, Kentucky's US Congressional delegation to take the appropriate steps to get the approval & funding necessary for the construction of a 5th veterans center in Bowling Green.

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Homeless Veteran Initiative

• January 13, 2015

- o Press Conference in Louisville, KY with Mayor Greg Fischer on the "Challenge to End Veteran Homelessness in Louisville, KY."
- Kentucky has more than 170 local officials throughout Kentucky have joined the "Mayors' Challenge to End Veteran Homelessness"

• January 29, 2015

- o Homeless veteran roundtable meeting between HUD & KHC to discuss ending homelessness in Kentucky.
- o Ceremonial bill signing by Lt. Gov. Crit Luellen

The "Challenge to End Veteran Homelessness" involves collaboration between the US Department of Housing and Urban Development (HUD) and the Kentucky Housing Corporation (KHC) to issue a larger number of permanent housing vouchers for homeless veterans in Kentucky.

The U. S. Department of Veterans Affairs (VA) and the Kentucky Department of Veterans Affairs (KDVA) have teamed up to dedicate financial and human resources to end veteran homelessness.

Homeless Veteran Initiative cont'd.

In 2014 there were 600 homeless veterans in Kentucky, according to HUD. The number of homeless veterans has steadily decreased from 2008 when there was a reported 1,046 homeless veterans in the state.

Through this partnership, federal and state agencies hope to continue to decrease that number by ensuring every military veteran has a safe and affordable place to live.

KDVA will continue to work directly with homeless veterans and those at risk of homelessness to obtain their full benefits, including compensation and pension that significantly increase their income and allow them to find affordable housing. KDVA also works closely with shelters and programs for homeless veterans throughout the state.

Homeless Veteran Initiative cont'd.

As part of the Veterans Emerging Through Transition (VETT) Program, the Kentucky Housing Corporation will designate a preference for 100 Housing Choice Vouchers (HCV) for qualified homeless veterans in <u>87 counties</u>.

This special assistance will help qualified veterans pay for housing and ultimately reduce the number of homeless veterans in Kentucky. Through KHC, local service providers will coordinate the completion of certification checklists to be used as referral tools to qualify homeless veterans for the housing assistance.

Homeless Veteran Initiative

New Homeless Veteran Coordinator for KDVA:

Trina Patty, Regional Administrator Kentucky Dept. of Veterans Affairs Homeless Veteran Program Coordinator 1111B Louisville Rd.

Frankfort, KY 40601

Office: (502) 564-9203

Toll-free: (800) 572-6245

Fax: (502) 564-4036 Cell (502) 352-3120

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Women Veterans Program

• KY Female Veteran Population – Approximately 31,000 and growing

Mission and Goals: The mission of the Kentucky Women Veterans Program shall be to ensure that Kentucky's women veterans have equitable access to federal and state veterans' services and benefits. The goals are to:

- Perform outreach to improve women veterans' awareness of eligibility for federal and state veterans' services and benefits;
- Assess the needs of women veterans with respect to improve the Women Veterans Programs
- Make recommendations to the Commissioner to improve benefits and services
- Review programs, research projects, and other initiatives designed to address or meet the needs of Kentucky's women veterans
- Incorporate women veterans' issues in the Department's strategic planning; and Participate in National forums and committees for women veterans.



Women Veterans Program

Creative Partnerships with

- KY Grocers Association
- American Heart Association of KY
- o Brain Alliance of KY
- o Churchill Downs
- Kentucky Humanities Council
- Military History Museum
- Kentucky History Center



Women Veterans Program Monthly Messaging

• February: National Heart Month

- o Partnership with American Heart Association
- o February 6, 2015 GO RED for WOMEN VETERANS

March: Women's History Month

- o Honoring a Legacy of Service in our Nursing Homes
- o Wednesday the 11th, A Red Hat Society Ladies Luncheon EKVC
- Sunday the 11th, 2:00pm Tea Party with the Girl Scouts-Madison/Jackson Dining room. EKVC
- o Wednesday the 25th 10:00am Special Music from the Hazard City Schools

• April: Sexual Assault Month

o April 11, 2015 – Women Veterans Conference

• May: Military Appreciation Month

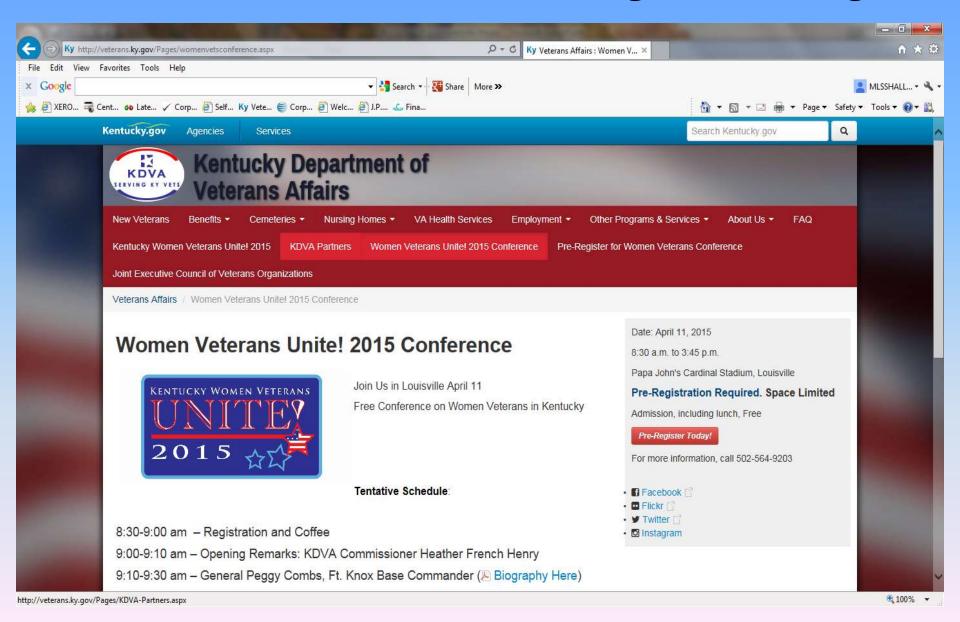
- o April 30, 2015 Thursday of Derby Week to Highlight Women Veterans
- o May 25, 2015 Memorial Day Women in Service



Women Veterans Program

- Statewide Women Veterans Conference
 - o April II, 2015 Louisville, KY
 - Pre-Registration is now open and online at <u>www.veterans.ky.gov</u> at the top menu
 - 200 Women Veterans Capacity
 - Free Vendors Tables Available

Women Veteran Conference Registration Page



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KDVA Partners

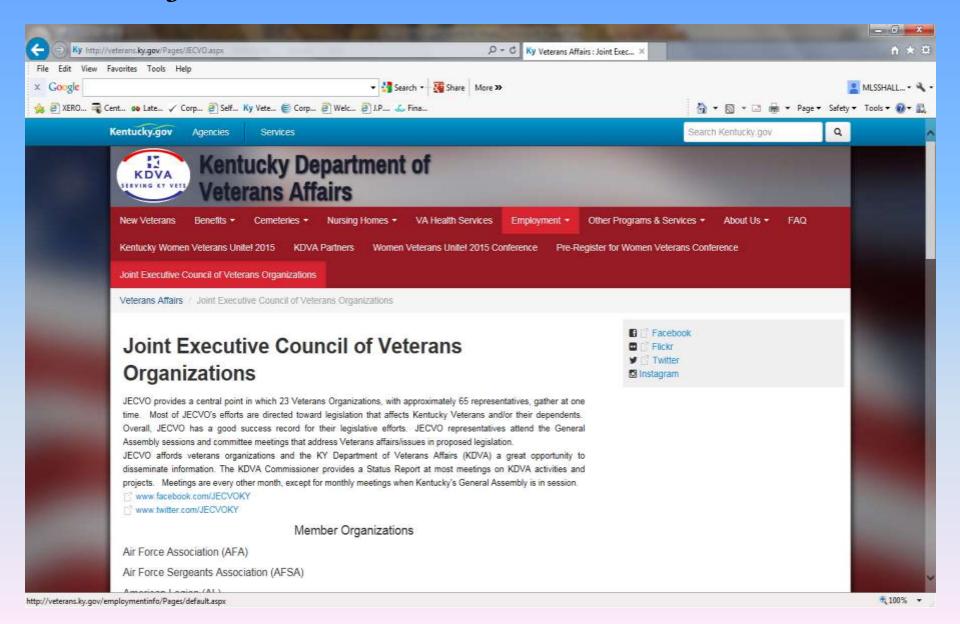
JECVO Webpage

- Under "KDVA Partners"
 - > Highlight KDVA partnership with JECVO
 - > Easy access to presentations
 - Upcoming meetings posted
 - Links to Facebook & Twitter

Why:

KDVA wishes to highlight the KDVA / JECVO partnership so veterans may be more aware of our outreach and cooperation on veterans issues and to provide easy access to presentations made by KDVA.

JECVO Addition to KDVA Website



Upcoming Events & News

- February 6
 - Go Red for Women Veterans
 - VOA Leestown Homeless Veteran Graduation
- February 9-14 National Salute to Hospitalized Veterans Week
- February 28 Humana Military Staircase Race
- March 1 UK Women's Basketball Game honoring veterans
- March 4 JECVO
- March 7 UK Men's Basketball Game Honoring veterans
- March 11 Hiring Our Heroes Job Fair University of Phoenix, Louisville
- March II Women Veterans Luncheon, THVC
- March 13 Veterans Program Trust Fund
- April 1 JECVO
- April 11 Women Veterans Conference, Papa John's Stadium
- April 30 "Therby" at Churchill Downs
- May 16 Honor Flight
- May 25 Memorial Day